

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

REGULATORY BASIS
FINANCIAL STATEMENTS
For the year ended June 30, 2014

And

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

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Karlin & Long, LLC
Certified Public Accountants

10115 Cherry Lane
Lenexa, Kansas 66220
(913) 829-7676

2200 Kentucky Avenue
Platte City, Missouri 64079
(816) 858-3791

901 Kentucky Street, Suite 104
Lawrence, Kansas 66044
(785) 312-9091

UNIFIED SCHOOL DISTRICT NO. 322

Onaga, Kansas

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Karlin & Long, LLC
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Board of Education
Unified School District No. 322
Onaga, Kansas 66521

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 322, Onaga, Kansas ("Municipality") as of and for the year ended June 30, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 322, Onaga, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 322, Onaga, Kansas as of June 30, 2014, or changes in financial position and cash flows thereof for the year then ended.

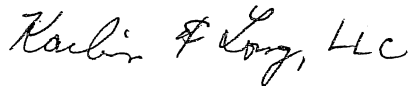
Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 322, Onaga, Kansas (“Municipality”) as of June 30, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming opinion on the 2014 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2014 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting

and other records used to prepare the 2014 basic financial statement. The 2014 information has been subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

A handwritten signature in cursive script that reads "Karlin & Long, LLC".

Karlin & Long, LLC
Certified Public Accountants

Lawrence, KS
October 31, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Funds							
General	\$ 1	\$ 0	\$ 2,498,696	\$ 2,498,696	\$ 1	\$ 1,122	\$ 1,123
Supplemental General	37,174	0	865,975	849,869	53,280	7,864	61,144
Special Purpose Funds							
Vocational Education	49,989	0	114,850	114,827	50,012		50,012
Special Education	66,079	0	411,881	417,960	60,000	221	60,221
Driver Education	22,976	0	5,331	23,307	5,000		5,000
Food Service	40,000	0	170,811	180,811	30,000		30,000
Capital Outlay	420,835	0	121,111	402,493	139,453	172,659	312,112
Gifts and Grants	615	0	7,836	7,096	1,355		1,355
Professional Development	20,000	0	17,274	17,274	20,000		20,000
KPERS Special Contribution	0	0	188,789	188,789	0		0
At Risk (K-12)	100,000	0	280,282	280,282	100,000		100,000
District Activity Funds	50,033	0	128,140	131,028	47,145		47,145
Textbook Rental Fund	88,052	0	14,162	74,372	27,842	34,239	62,081
Contingency Reserve Fund	248,549	0	0	0	248,549		248,549
Title I	0	0	46,096	46,096	0		0
Title V	0	0	21,417	21,417	0		0
Title IIA - Teacher Quality	0	0	13,109	13,109	0		0
Bond and Interest Funds							
Bond and Interest Fund	149,223	0	802	0	150,025		150,025
Trust Funds:							
Expendable Scholarship Funds							
Dale Koelling Fund	17,650	0	139	750	17,039		17,039
Barbara Hefty Fund	4,734	0	39	500	4,273		4,273
Edna Casey Fund	2,485	0	21		2,506		2,506
Clarence Kroth Fund	42,527	639		630	42,536		42,536
Ron Marten Fund	4,937	0	1,040	500	5,477		5,477
Nonexpendable Scholarship Funds							
Carl/Elsie Lewis Fund	60,476	0	463	600	60,339		60,339
Rodney W. Nolte Fund	4,402	0	32	75	4,359		4,359
Grover/margot Eddy Fund	2,039	0	14	100	1,953		1,953
Gruzmaacher-Gregg Fund	8,615	0	82	100	8,597		8,597
Lewis Paulsen Fund	1,433	0	10	20	1,423		1,423
Richard Deschant Fund	2,398	0	17		2,415		2,415
Schane Fund	35,107	0	273	320	35,060		35,060
Dick "Coach" Rosenfield Fund	7,658	0	9,652	1,000	16,310		16,310
Cecil L. Paulsen Fund	52,304	0	447		52,751		52,751
Total Reporting Entity	\$ 1,540,291	\$ 0	\$ 4,919,430	\$ 5,272,021	\$ 1,187,700	\$ 216,105	\$ 1,403,805
Composition of Cash							
					Checking Accounts		\$ 573,911
					Savings Accounts		
					Municipal Investment Pool		
					Certificates of Deposit		855,037
					Total Cash		1,428,948
					Agency Funds per Statement 4		25,143
					Total Reporting Entity		\$ 1,403,805

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

USD No. 322 is a municipal corporation governed by an elected seven member board. The financial statement presents USD No. 322 (the primary government). The district has no related municipal entities.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the District for the year 2014:

Governmental Funds

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long term debt) that are intended for specified purposes

Bond and Interest Fund – Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Trust Funds – Funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, activity accounts, etc.).

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Reimbursed Expenses

Expenditures in the amount of \$ 7,450 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments during the year 2014.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.. Encumbrances are commitments by the district for future payments and are supported by a document evidencing the commitment, such

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds and trust funds and the following special purpose funds:

Title IIA Fund	Contingency Reserve Fund
District Activity Funds	Title I Fund
Textbook Rental	Title V
Small Rural School Achievement	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated

NOTE 2 – Deposits and Investments

Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the government is located, or in an adjoining county if such institution has been designated as an official depository, and the bank provides an acceptable rate of return on funds. In

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (continued)

Deposits (continued)

addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The District had no investments during 2014.

Concentration of Credit Risk

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2014.

At June 30, 2014, the District's carrying amount of deposits was \$ 1,428,948 and the bank balance was \$ 1,566,361. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$292,536 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the district's name.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (continued)

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the district will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 3 – Defined Benefit Pension Plan

Plan Description – USD No. 322 participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy – K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depending on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414 (h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

NOTE 4 – Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the district carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 5 – Stewardship, Compliance and Accountability

We noted no violations of Kansas Statutes for the period under audit.

NOTE 6 – Compensated Absences

The district has the following policies regarding vacation and discretionary leave:

Each full time teacher shall be credited with 12 discretionary leave days accumulative to 90 days. Discretionary leave may be used at the discretion of the teacher and include absences for illness, emergency or personal reasons. Teachers shall be allowed two days of non-accumulative bereavement leave in addition to the allowable number for sick leave. The teachers administer a sick leave pool comprised of unlimited donations, with a maximum of 90 days of borrowed leave to be used by each person requesting leave.

Any teacher called to jury duty is granted paid leave and such leave is not deducted from the employee's credit paid leave. Any court payments to the employee, except mileage reimbursement, are forfeitable to the district.

The superintendent is allowed twelve days sick leave accumulative to 90 days, 20 days paid vacation annually, three days personal leave, and two days non-accumulative bereavement leave.

The principles are allowed twelve days sick leave accumulative to 90 days, three days personal leave, and three days non-accumulative bereavement leave.

Other classified personnel are eligible for compensated absences dependent upon their classification based on the following:

12-month employees, 12 days sick leave, 90 days accumulative, 3 days personal leave and 2 days bereavement leave.

10.5 month employees, 11 days sick leave, 80 days accumulative, 3 days personal leave, 2 days bereavement.

9-month employees, 9 days sick leave, 60 days accumulative, 2 days personal leave, 2 days bereavement

Unused sick leave days shall be added to the next year's accumulative days up to the maximum allowed. Any classified employee called to jury duty is granted paid leave and such leave is not deducted from the employee's credit paid leave. Any court payments to the employee, except for mileage

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 6 – Compensated Absences (continued)

reimbursement, are forfeitable to the district. The classified employee's unused personal leave may accumulate as sick leave.

The District has not accrued compensated absences because the amount cannot be reasonably estimated.

NOTE 7 – Interfund Transactions

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Special Education Fund	K.S.A. 72-6428	\$ 288,798
General Fund	At-Risk Fund (K-12)	K.S.A. 72-6428	74,514
Supplemental General Fund	Driver Training Fund	K.S.A. 72-6425	746
Supplemental General Fund	Food Service Fund	K.S.A. 72-6425	11,446
Supplemental General Fund	Professional Development	K.S.A. 72-6425	17,274
Supplemental General Fund	Special Education Fund	K.S.A. 72-6425	123,083
Supplemental General Fund	Vocstional Education Fund	K.S.A. 72-6425	112,192
Supplemental General Fund	Textbook Fund	K.S.A. 72-6425	270
Supplemental General Fund	At-Risk Fund (K-12)	K.S.A. 72-6425	205,767

NOTE 8 – Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the district is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these statements. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 9 – Other Long Term Obligations

Termination Benefits – Any teacher desiring to resign from his or her primary contract for the next contract year and retiring per terms and conditions of the KPERS 85-point rule who notify the Board in writing on or before January 1 or March 1 of the current contract year shall be paid a \$ 1,000 or \$ 500 incentive in his or her final paycheck from the district.

A teacher with 20 or more years of continuous service in the district will be eligible for a bonus upon leaving the district in the amount of \$ 100 per discretionary leave days accumulated with a maximum of 30 days eligible.

Fringe Benefits – All teachers whose contract with the district includes 630 or more instructional hours per year and classified personnel whose contract includes 630 or more contracted duty hours per contract year shall have the right to participate in the district's group health insurance plan which is the State of Kansas Health Insurance Plan. The district contribution is required at 95% of single coverage. If an employee elects dependent coverage, the district is required to contribute an additional 35 % toward the dependent premium cost.

All teachers and classified personnel have the opportunity to voluntarily participate in the district's Plan 125, an employee Salary Reduction Plan (Section 125 Cafeteria Plan in compliance with Section 125 of the Internal Revenue Code). The following options are available for salary reduction:

- A. Group health insurance
- B. Salary protection/disability
- C. Group life insurance
- D. Reimbursement for out-of-pocket medical expenses
- E. Reimbursement for out-of-pocket dependent care expenses

NOTE 10 – Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 11 – In Substance Receipt in Transit

The District received \$208,529 subsequent to June 30, 2014 and as required by K.S.A 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2014.

NOTE 12 – Subsequent Events

Subsequent events for management's review have been evaluated through October 31, 2014. The date in the prior sentence is the date the financial statements were available to be issued.

USD #322 ONAGA, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General Funds						
General	\$ 2,527,323	\$ (36,077)	\$ 7,450	\$ 2,498,696	\$ 2,498,696	\$ 0
Supplemental General	837,720	(12,149)	0	849,869	849,869	0
Special Purpose Funds						
Vocational Education	120,000	0	0	120,000	114,827	(5,173)
Special Education	450,211	0	0	450,211	417,960	(32,251)
Driver Training	29,500	0	0	29,500	23,307	(6,193)
Food Service	215,000	0	0	215,000	180,811	(34,189)
Capital Outlay	650,925	0	0	650,925	402,493	(248,432)
Gifts and Grants	615	0	0	615	7,096	6,481
Professional Development	30,000	0	0	30,000	17,274	(12,726)
KPERS Special Contribution	192,671	0	0	192,671	188,789	(3,882)
At-Risk Fund (K-12)	296,122	0	0	296,122	280,282	(15,840)
Bond and Interest Funds						
Bond and Interest	155,688	0	0	155,688	0	(155,688)

The notes to the financial statements are an integral part of this statement.

Unified School District No. 322, Onaga, Kansas

Regulatory-Required

Supplementary Information

For the year ended June 30, 2014

USD #322 ONAGA, KS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 346,874	\$ 318,967	\$ 27,907
Delinquent tax	2,360	3,463	(1,103)
Motor vehicle tax			0
RV tax			0
16/20 Trucks tax			0
Federal grants			0
State aid/grants	2,142,012	2,204,892	(62,880)
Charges for services			0
Interest income			0
Miscellaneous revenues	7,450		7,450
Operating transfers			0
Total Cash Receipts	<u>2,498,696</u>	<u>2,527,322</u>	<u>(28,626)</u>
EXPENDITURES			
Instruction	1,182,888	1,268,116	(85,228)
Student support services	104,166	109,064	(4,898)
Instruction support staff	98,021	100,839	(2,818)
General administration	74,795	79,645	(4,850)
School administration	209,326	211,597	(2,271)
Operations and maintenance	194,135	185,731	8,404
Student transportation services	176,358	184,297	(7,939)
Central support services			0
Other support services	94,300	92,873	1,427
Food service operations			0
Student activities	1,395		1,395
Facility acquisition and construction services			0
Debt service			0
Operating transfers	363,312	295,161	68,151
Adjustment to comply with legal max		(36,077)	36,077
Adjustment for qualifying budget credits		7,450	(7,450)
Total Expenditures	<u>2,498,696</u>	<u>\$ 2,498,696</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	1		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	<u>\$ 1</u>		

The notes to the financial statements are an integral part of this statement.

USD #322 ONAGA, KS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 500,351	\$ 518,069	\$ (17,718)
Delinquent tax	4,805	4,818	(13)
Motor vehicle tax	50,099	53,052	(2,953)
RV tax	1,581	1,426	155
16/20 Trucks tax			0
Federal grants			0
State aid/grants	309,139	308,418	721
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>865,975</u>	<u>885,783</u>	<u>(19,808)</u>
EXPENDITURES			
Instruction	115,390	158,776	(43,386)
Student support services	8,000	8,000	0
Instruction support staff	5,704	6,000	(296)
General administration	23,951	27,560	(3,609)
School administration	1,101	4,000	(2,899)
Operations and maintenance	209,087	187,317	21,770
Student transportation services			0
Central support services			0
Other support services	15,858	91,500	(75,642)
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	470,778	378,865	91,913
Adjustment to comply with legal max		(12,149)	12,149
Adjustment for qualifying budget credits			0
Total Expenditures	<u>849,869</u>	<u>\$ 849,869</u>	<u>\$ 0</u>
 Receipts Over (Under) Expenditures	 16,106		
Unencumbered Cash, Beginning	37,174		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 53,280</u>		

The notes to the financial statements are an integral part of this statement.

USD #322 ONAGA, KS
 VOCATIONAL EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	2,646		2,646
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	11	11	0
Operating transfers	112,193	70,000	42,193
 Total Cash Receipts	 114,850	 70,011	 44,839
EXPENDITURES			
Instruction	114,827	120,000	(5,173)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
 Total Expenditures	 114,827	 \$ 120,000	 \$ (5,173)
 Receipts Over (Under) Expenditures	 23		
Unencumbered Cash, Beginning	49,989		
Prior Year Cancelled Encumbrances	0		
 Unencumbered Cash, Ending	 \$ 50,012		

The notes to the financial statements are an integral part of this statement.

USD #322 ONAGA, KS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>411,881</u>	<u>384,133</u>	<u>27,748</u>
Total Cash Receipts	<u>411,881</u>	<u>384,133</u>	<u>27,748</u>
EXPENDITURES			
Instruction	376,960	413,960	(37,000)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	305		305
Student transportation services	40,695	36,251	4,444
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>417,960</u>	<u>\$ 450,211</u>	<u>\$ (32,251)</u>
Receipts Over (Under) Expenditures	(6,079)		
Unencumbered Cash, Beginning	66,079		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 60,000</u>		

The notes to the financial statements are an integral part of this statement.

USD #322 ONAGA, KS
 DRIVER TRAINING FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	1,785	2,300	(515)
Charges for services	2,800	4,224	(1,424)
Interest income			0
Miscellaneous revenues			0
Operating transfers	746		746
Total Cash Receipts	<u>5,331</u>	<u>6,524</u>	<u>(1,193)</u>
EXPENDITURES			
Instruction	4,372	10,841	(6,469)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	18,935	18,659	276
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>23,307</u>	<u>\$ 29,500</u>	<u>\$ (6,193)</u>
Receipts Over (Under) Expenditures	(17,976)		
Unencumbered Cash, Beginning	22,976		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 5,000</u>		

The notes to the financial statements are an integral part of this statement.

USD #322 ONAGA, KS
 FOOD SERVICE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	89,369	85,060	4,309
State aid/grants	1,819	1,632	187
Charges for services	68,177	74,537	(6,360)
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>11,446</u>	<u>13,771</u>	<u>(2,325)</u>
Total Cash Receipts	<u>170,811</u>	<u>175,000</u>	<u>(4,189)</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations	180,811	215,000	(34,189)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>180,811</u>	<u>\$ 215,000</u>	<u>\$ (34,189)</u>
Receipts Over (Under) Expenditures	(10,000)		
Unencumbered Cash, Beginning	40,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 30,000</u>		

The notes to the financial statements are an integral part of this statement.

USD #322 ONAGA, KS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 76,822	\$ 71,132	\$ 5,690
Delinquent tax	508	770	(262)
Motor vehicle tax	7,555	7,973	(418)
RV tax	240	215	25
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income	3,177		3,177
Miscellaneous revenues	32,809	150,000	(117,191)
Operating transfers			0
Total Cash Receipts	<u>121,111</u>	<u>230,090</u>	<u>(108,979)</u>
EXPENDITURES			
Instruction	56,375	20,000	36,375
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	72,316		72,316
Student transportation services	76,162	80,000	(3,838)
Central support services			0
Other support services	76,456	20,000	56,456
Food service operations			0
Student activities			0
Facility acquisition and construction services	121,184	530,925	(409,741)
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>402,493</u>	<u>\$ 650,925</u>	<u>\$ (248,432)</u>
Receipts Over (Under) Expenditures	(281,382)		
Unencumbered Cash, Beginning	420,835		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 139,453</u>		

The notes to the financial statements are an integral part of this statement.

USD #322 ONAGA, KS
 GIFTS AND GRANTS FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	7,836		7,836
Operating transfers			0
	<u>7,836</u>	<u>0</u>	<u>7,836</u>
Total Cash Receipts	<u>7,836</u>	<u>0</u>	<u>7,836</u>
EXPENDITURES			
Instruction	7,096	615	6,481
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>7,096</u>	<u>615</u>	<u>0</u>
Total Expenditures	<u>7,096</u>	<u>\$ 615</u>	<u>\$ 6,481</u>
 Receipts Over (Under) Expenditures	 740		
Unencumbered Cash, Beginning	615		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 1,355</u>		
NOTE: This is not a budgeted fund			

The notes to the financial statements are an integral part of this statement.

USD #322 ONAGA, KS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	17,274	10,000	7,274
Total Cash Receipts	17,274	10,000	7,274
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff	15,607	28,580	(12,973)
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services	1,667	1,420	247
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	17,274	\$ 30,000	\$ (12,726)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	20,000		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 20,000		

The notes to the financial statements are an integral part of this statement.

USD #322 ONAGA, KS
 KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	188,789	192,671	(3,882)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>188,789</u>	<u>192,671</u>	<u>(3,882)</u>
Total Cash Receipts	<u>188,789</u>	<u>192,671</u>	<u>(3,882)</u>
EXPENDITURES			
Instruction	119,504	123,510	(4,006)
Student support services	7,264	7,254	10
Instruction support staff	6,597	6,484	113
General administration	5,617	5,527	90
School administration	15,780	16,070	(290)
Operations and maintenance	13,527	13,473	54
Student transportation services	9,036	8,997	39
Central support services			0
Other support services	6,485	6,376	109
Food service operations	4,979	4,980	(1)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>188,789</u>	<u>192,671</u>	<u>(3,882)</u>
Total Expenditures	<u>188,789</u>	<u>\$ 192,671</u>	<u>\$ (3,882)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

The notes to financial statements are an integral part of this statement.

USD #322 ONAGA, KS
 AT RISK FUND (K-12) FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>280,282</u>	<u>196,122</u>	<u>84,160</u>
Total Cash Receipts	<u>280,282</u>	<u>196,122</u>	<u>84,160</u>
EXPENDITURES			
Instruction	280,282	296,122	(15,840)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>280,282</u>	<u>\$ 296,122</u>	<u>\$ (15,840)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	100,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 100,000</u>		

The notes to financial statements are an integral part of this statement.

USD #322 ONAGA, KS
 BOND AND INTEREST FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$ 1,301	\$ (1,301)
Delinquent tax	763	13	750
Motor vehicle tax	39	147	(108)
RV tax		4	(4)
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues		5,000	(5,000)
Operating transfers			0
	<u>802</u>	<u>6,465</u>	<u>(5,663)</u>
Total Cash Receipts			
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service		155,688	(155,688)
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>0</u>	<u>155,688</u>	<u>(155,688)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	802		
Unencumbered Cash, Beginning	149,223		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 150,025</u>		

The notes to the financial statements are an integral part of this statement.

USD #322 ONAGA, KS
NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2014

	<u>Textbook Rental</u>	<u>Contingency Reserve</u>	<u>Title I</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants			46,096
State aid/grants			
Charges for services	14,162		
Interest income			
Miscellaneous revenues			
Operating transfers			
	<u>14,162</u>	<u>0</u>	<u>46,096</u>
EXPENDITURES			
Instruction	74,372		46,096
Student support services			
Instruction support staff			
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>74,372</u>	<u>0</u>	<u>46,096</u>
Receipts Over (Under) Expenditures	(60,210)	0	0
Unencumbered Cash, Beginning	88,052	248,549	0
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>27,842</u>	\$ <u>248,549</u>	\$ <u>0</u>

The notes to the financial statements are an integral part of this statement.

USD #322 ONAGA, KS
NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2014

	<u>Title V</u>	<u>Title IIA</u>
CASH RECEIPTS		
Taxes and Shared Revenue		
Ad valorem property tax	\$	\$
Delinquent tax		
Motor vehicle tax		
RV tax		
Mineral production tax		
Federal grants	21,417	13,109
State aid/grants		
Charges for services		
Interest income		
Miscellaneous revenues		
Operating transfers		
	<u>21,417</u>	<u>13,109</u>
Total Cash Receipts		
EXPENDITURES		
Instruction	21,417	13,109
Student support services		
Instruction support staff		
General administration		
School administration		
Operations and maintenance		
Student transportation services		
Central support services		
Other support services		
Food service operations		
Student activities		
Facility acquisition and construction services		
Debt service		
Operating transfers		
Adjustment for qualifying budget credits		
	<u>21,417</u>	<u>13,109</u>
Total Expenditures		
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>0</u>	\$ <u>0</u>

The notes to the financial statements are an integral part of this statement.

USD #322 ONAGA, KS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 For the Year Ended June 30, 2014

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
High School				
FFA - Conc	\$ 3,595	\$ 11,577	\$ 10,676	\$ 4,496
FFA	6,084	26,833	25,639	7,278
FBLA - Conc	4,596	5,593	9,374	815
FBLA	310	4,377	4,687	0
Football	0	4,474	3,890	584
National Honor Society	37	340	335	42
Spanish Club	3,229	2,690	2,203	3,716
Student Council	1,273	4,251	4,574	950
Class of 2013	0	0	0	0
Class of 2014	1,360	2,006	3,366	0
Class of 2015	3,456	6,362	7,762	2,056
Class of 2016	1,383	4,440	1,637	4,186
Class of 2017	89	1,153	222	1,020
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	\$ <u>25,412</u>	\$ <u>74,096</u>	\$ <u>74,365</u>	\$ <u>25,143</u>

The notes to the financial statements are an integral part of this statement.

USD #322 ONAGA, KS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash
For the Year Ended June 30, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Grade school	7,471	\$	10,173	9,247	\$ 8,397	\$	8,397
Athletics							
High School	5,095		24,769	27,621	2,243		2,243
Athletics							
Subtotal Gate Receipts	12,566	0	34,942	36,868	10,640	0	10,640
School Projects							
High School							
Teacher/student need	2,827		179	939	2,067		2,067
Band supplies	3,821		93	945	2,969		2,969
Band trip	599		5,728	5,089	1,238		1,238
Scholars bowl	1,392		1,085	534	1,943		1,943
Spirit-wrestling	811			811	0		-
Spirit-FB & BB	1,314		6,957	7,662	609		609
Chess Club	1,210		627	374	1,463		1,463
Forensics	448		897	905	440		440
Faculty	248		60	298	10		10
IRC	87		500	587	0		-
Kays	346		3,343	3,353	336		336
Library	170		0	0	170		170
"O" Club	1,208		0	0	1,208		1,208
Play- Music	1,658		9,270	8,735	2,193		2,193
R-Squad	585		412	849	148		148
Student activity projects	3,791		30,457	30,632	3,616		3,616
Booster Club	84		235	181	138		138
Ag Tech	0		7,003	7,003	0		-
Yearbook	6,028		16,177	15,740	6,465		6,465
Art	0		1,828	1,203	625		625
Grade School							
Book Fair	459		1,177	1,152	484		484
Locks	308		14		322		322
Pictures	3,201				3,201		3,201
Pop	881		1,965	2,244	602		602
Student activities	779		2,376	2,332	823		823
Cheerleaders	497				497		497
Teacher/student need	3,651		1,167	806	4,012		4,012
Yearbook	601		1,648	1,579	670		670
Faculty	463			207	256		256
Subtotal School Projects	37,467	0	93,198	94,160	36,505	0	36,505
Total District Activity Funds	\$ 50,033	\$ 0	\$ 128,140	\$ 131,028	\$ 47,145	\$ 0	\$ 47,145

The notes to the financial statements are an integral part of this statement.